

Exhibit D

PROFESSIONAL AND PARAPROFESSIONAL DETAIL BY CATEGORY CODE

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Professional and Paraprofessional Detail by Category Code
June 1, 2023 through and including August 8, 2023 - *Interim Period*

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
08/08/23	Molly Jobe	Analyze Assets and Liabilities	Receive and review multiple updates to post-effective date waterfall analysis.	0.4	875	350.00
		Analyze Assets and Liabilities Total		0.4		350.00
08/08/23	Molly Jobe	Analyze/Reconcile Claims	Follow-up with RPA regarding status of claims review.	0.1	875	87.50
08/08/23	Molly Jobe	Analyze/Reconcile Claims	Receive and review update from RPA on claims review.	0.2	875	175.00
		Analyze/Reconcile Claims Total		0.3		262.50
06/08/23	Kevin Clancy	Case administration (including retention matters)	Review UCC update from counsel.	0.4	995	398.00
06/14/23	Kevin Clancy	Case administration (including retention matters)	Review correspondence from counsel re: fee app prep.	0.3	995	298.50
06/14/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to counsel's office (AF) re: April and May 2023 monthly application, second interim and timeline.	0.2	300	60.00
06/15/23	Kevin Clancy	Case administration (including retention matters)	Review professionals' work activity.	0.5	995	497.50
06/16/23	Paula Lourenco	Case administration (including retention matters)	Review/prepared final, email to counsel's office re: CR and CRC's combined fifth monthly statement/invoice and supporting documents, and notice, CR and CRC's combined fifth monthly application, exhibits A-E, copies to appropriate recipients.	0.2	300	60.00
06/29/23	Kevin Clancy	Case administration (including retention matters)	Review UCC update.	0.3	995	298.50
07/10/23	Kevin Clancy	Case administration (including retention matters)	Review June statement.	0.3	995	298.50
07/10/23	Paula Lourenco	Case administration (including retention matters)	Emails to/from J Manning (CRC) re: professionals' detail for June 2023.	0.1	300	30.00
07/10/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to counsel's office re: CR and CRC's sixth monthly statement/invoice and supporting documents through June 30, 2023, copy to appropriate recipients.	0.2	300	60.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
07/11/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to K Clancy, copy to V Toppi re: final sixth monthly application; review/updated/prepared final, email to counsel's office re: CR and CRC's sixth monthly application, notice and exhibits A-D, copies to appropriate recipients.	0.5	300	150.00
07/13/23	Paula Lourenco	Case administration (including retention matters)	Emails to/from counsel's office re: CR and CRC's second interim application and exhibits A-E, copies to appropriate recipients.	0.2	300	60.00
07/20/23	Kevin Clancy	Case administration (including retention matters)	Call with professionals re: wind-down.	0.6	995	597.00
07/20/23	Molly Jobe	Case administration (including retention matters)	Telecon with K Clancy (CR), AFS team, B Ayers (Rock Creek), and RKC team re: wind-down.	0.6	875	525.00
07/31/23	Kevin Clancy	Case administration (including retention matters)	Call with Debtor re: open questions.	0.5	995	497.50
07/31/23	Molly Jobe	Case administration (including retention matters)	Attend meeting with C Brault (Winc), K Pleines (RPA) and K Clancy (CR) regarding open items, cash balance and disbursements.	0.5	875	437.50
		Case administration (including retention matters) Total		5.4		4,268.00
06/15/23	Paula Lourenco	Document Review/Index	Review/analysis, initiated preparation of professionals' spreadsheet for, in support of statement/invoice for UCC.	1.7	300	510.00
06/15/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers through May 31, 2023; emails to/from K Clancy, to V Toppi (CR) re: same.	1.4	300	420.00
06/16/23	Paula Lourenco	Document Review/Index	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's combined monthly application for the period ending May 31, 2023.	1.2	300	360.00
06/16/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of CohnReznick and CRC's combined fifth monthly application, exhibits A-E for/in support of the monthly application; emails to/from K Clancy, to V Toppi (CR) re: same, draft final attached.	1.4	300	420.00
07/10/23	Paula Lourenco	Document Review/Index	Review/analysis, initiated preparation of professionals' spreadsheet for, in support of statement/invoice for UCC.	1.7	300	510.00
07/10/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers through June 30, 2023; emails to/from K Clancy, to V Toppi (CR) re: same.	1.4	300	420.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
07/10/23	Paula Lourenco	Document Review/Index	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's monthly application for the period ending June 30, 2023.	1.1	300	330.00
07/10/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of CohnReznick and CRC's sixth monthly application, exhibits A-D for/in support of the monthly application; emails to K Clancy, to V Toppi (CR) re: same, draft final attached.	0.6	300	180.00
07/11/23	Paula Lourenco	Document Review/Index	Review/analysis, preparation of exhibits for, in support of CR and CRC's second interim fee application.	1.2	300	360.00
07/11/23	Paula Lourenco	Document Review/Index	Continued preparation of exhibits for, and in support of CR and CRC's second interim application for period March 1, 2023 through and including May 31, 2023.	1.4	300	420.00
07/11/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' detail by code, summaries, exhibits for preparation/in support of CR and CRC's second interim fee application.	1.1	300	330.00
07/12/23	Paula Lourenco	Document Review/Index	Review/analysis and initiated preparation of narrative summaries for each project category in support of interim application.	1.4	300	420.00
07/12/23	Paula Lourenco	Document Review/Index	Review/analysis and continued review/preparation of narrative summaries for each project category for/in support of second interim fee application through May 31, 2023.	0.7	300	210.00
07/13/23	Paula Lourenco	Document Review/Index	Review/analysis of application summary sheet, application and exhibits; email to K. Clancy, V. Toppi (CR) re: same attached; call with K Clancy re: same.	1.2	300	360.00
8/3/2023	Paula Lourenco	Document Review/Index	Review/analysis, prepared/updated fee tracker through July 2023.	1.1	300	330.00
08/08/23	Paula Lourenco	Document Review/Index	Review/analysis, preparation of exhibits for, in support of first and final fee application for the final period through August 8, 2023.	1.4	300	420.00
		Document Review/Index Total		20.0		6,000.00
07/24/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review correspondence from counsel re: Amass discussions.	0.3	995	298.50
07/25/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Review Amass sale docs.	0.5	995	497.50
07/25/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Call with Amass re: coordination.	0.7	995	696.50
07/25/23	Kevin Clancy	Evaluate Sale of Debtors' Assets/Liquidation	Call with professionals re: Amass call.	0.7	995	696.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
07/25/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	General communications K Clancy (CR) and V Toppi (CR) regarding Winc waterfall and documentation.	0.5	875	437.50
07/25/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Telecon with B Ayers (Rock Creek), RK team, AFS team, K Clancy (CR) and V Toppi (CR) to prep for meeting with the buyer.	0.7	875	612.50
07/25/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Telecon with B Ayers (Rock Creek), RK team, AFS team, K Clancy (CR), C Brault (Winc) and Amass team regarding status of TSA items and needs.	0.7	875	612.50
07/25/23	Vinni Toppi	Evaluate Sale of Debtors' Assets/Liquidation	Prepare for call (.2); call with professionals re: transition to trustee(.7).	0.9	995	895.50
		Evaluate Sale of Debtors' Assets/Liquidation Total		5.0		4,747.00
06/29/23	Kevin Clancy	General Telephone Conference	Call with counsel re: wind-down.	0.5	995	497.50
06/29/23	Molly Jobe	General Telephone Conference	Attend meeting with G Angelich (AFS) and K Clancy (CR) regarding ERC estimates.	0.5	875	437.50
07/12/23	Molly Jobe	General Telephone Conference	Telecons with K Pleines (RPA) to get update on status of wind-down and ERC filings.	0.4	875	350.00
07/17/23	Kevin Clancy	General Telephone Conference	Call with counsel re: wind-down.	0.3	995	298.50
07/19/23	Kevin Clancy	General Telephone Conference	Wind-down/coordination call.	1.0	995	995.00
07/19/23	Molly Jobe	General Telephone Conference	Telecon with A Mielke (CY), C Brault (Winc), K Pleines (RPA), AFS team and K Clancy (CR) re wind-down and coordination.	1.0	875	875.00
07/20/23	Kevin Clancy	General Telephone Conference	Correspond with counsel re: wind-down.	0.3	995	298.50
07/25/23	Kevin Clancy	General Telephone Conference	Follow-up call with counsel re: Amass call.	0.5	995	497.50
		General Telephone Conference Total		4.5		4,249.50
06/15/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of combined monthly fee application for the period through and including May 31, 2023.	1.3	300	390.00
06/15/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's combined fifth monthly pleadings for April through May 2023.	0.9	300	270.00
06/16/23	Kevin Clancy	Monthly and Interim Fee Applications	Review fee application.	0.5	995	497.50
06/16/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's combined fifth monthly fee application.	0.4	300	120.00
06/16/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's combined fifth monthly application for April through May 2023.	0.4	300	120.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
06/16/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's combined fifth monthly application for April through May 2023.	0.4	300	120.00
07/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of monthly fee application for the period through and including June 30, 2023.	1.4	300	420.00
07/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's sixth monthly fee application.	0.4	300	120.00
07/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's sixth monthly application for June 2023.	0.4	300	120.00
07/10/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's sixth monthly application for June 2023.	0.4	300	120.00
07/11/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and initiated preparation of CR and CRC's second interim fee application cover and application for the interim period from March 1, 2023 through May 31, 2023.	1.7	300	510.00
07/12/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of second interim fee application of CR as financial advisors and CRC as investment banker to the committee for the period March 1, 2023 through and including May 31, 2023.	1.4	300	420.00
07/12/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of second interim fee application of CR as financial advisors and CRC as investment banker to the committee through May 31, 2023.	1.2	300	360.00
07/12/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's second interim fee application for the period March 1, 2023 through and including May 2023.	1.1	300	330.00
07/13/23	Kevin Clancy	Monthly and Interim Fee Applications	Review fee app.	0.7	995	696.50
07/13/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared K. Clancy's declaration in support of second interim fee application.	0.4	300	120.00
07/13/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared J. Manning's declaration in support of second interim fee application.	0.4	300	120.00
07/13/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's second interim fee application.	0.4	300	120.00
		Monthly and Interim Fee Applications Total		13.8		4,974.00
06/22/23	Kevin Clancy	Operating Reports/Results	Review MORs.	0.3	995	298.50
07/21/23	Molly Jobe	Operating Reports/Results	Review Winc waterfall and current MORs regarding cash balance and disbursements.	0.4	875	350.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
07/28/23	Molly Jobe	Operating Reports/Results	Review June 2023 monthly operating reports.	0.6	875	525.00
07/30/23	Molly Jobe	Operating Reports/Results	Review disbursements from C Brault (Winc) from Winc Inc entity vs. MORs.	0.4	875	350.00
07/31/23	Molly Jobe	Operating Reports/Results	Finish reviewing January - June MORs for disbursement detail vs. cash balances.	0.8	875	700.00
07/31/23	Molly Jobe	Operating Reports/Results	Draft communication to C Brault (Winc) regarding open questions on MOR and cash balances.	0.2	875	175.00
		Operating Reports/Results Total		2.7		2,398.50
06/01/23	Kevin Clancy	Plan and Disclosure Statement	Review draft POR materials; liquidation analysis.	1.2	995	1,194.00
06/05/23	Vinni Toppi	Plan and Disclosure Statement	Review liquidation analysis and support; draft email to committee counsel.	0.6	995	597.00
06/15/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence from counsel re: SEC comments to POR.	0.4	995	398.00
07/21/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence re: updated waterfall; discuss with staff.	0.4	995	398.00
07/28/23	Kevin Clancy	Plan and Disclosure Statement	Review correspondence from counsel re: task list; plan confirmation.	0.4	995	398.00
8/1/2023	Kevin Clancy	Plan and Disclosure Statement	Call with professionals re: confirmation checklist.	0.7	995	696.50
8/1/2023	Kevin Clancy	Plan and Disclosure Statement	Review declarations and docs for confirmation hearing.	1.2	995	1,194.00
8/1/2023	Molly Jobe	Plan and Disclosure Statement	Attend open items/confirmation hearing prep meeting with AFS team, Rock Creek, RKA and K Clancy (CR).	0.7	875	612.50
		Plan and Disclosure Statement Total		5.6		5,488.00
8/1/2023	Lydia Swonke	Prepare/Review Cashflow Projections	Prepare for meeting (.2); meeting with M Jobe to discuss Winc cash reconciliation project(.3).	0.5	575	287.50
8/1/2023	Lydia Swonke	Prepare/Review Cashflow Projections	Review/analysis, performed cash reconciliation for January 2023 through June 2023.	1.6	575	920.00
8/1/2023	Lydia Swonke	Prepare/Review Cashflow Projections	Continued review/analysis, performed cash reconciliation for January 2023 through June 2023.	1.1	575	632.50
8/1/2023	Molly Jobe	Prepare/Review Cashflow Projections	Meeting with L Swonke (CR) regarding cash reconciliation project.	0.3	875	262.50
8/2/2023	Lydia Swonke	Prepare/Review Cashflow Projections	General communication with M Jobe regarding Winc Cash reconciliation	0.3	575	172.50

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
8/2/2023	Molly Jobe	Prepare/Review Cashflow Projections	Review cash disbursements in Winc and variances.	0.4	875	350.00
8/2/2023	Molly Jobe	Prepare/Review Cashflow Projections	Draft update to V Toppi and K Clancy (CR) regarding cash utilization and disbursement review updates and open questions.	0.3	875	262.50
8/3/2023	Kevin Clancy	Prepare/Review Cashflow Projections	Review cash bridge analysis; correspond with counsel and RPA.	0.7	995	696.50
8/4/2023	Kevin Clancy	Prepare/Review Cashflow Projections	Discuss cash bridge analysis.	0.2	995	199.00
		Prepare/Review Cashflow Projections Total		5.4		3,783.00
07/17/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Communications with AFS team and K Clancy (CR) regarding ERC filings and vendor.	0.2	875	175.00
07/21/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	Telecons V Toppi (CR) regarding Winc waterfall update.	0.4	875	350.00
07/21/23	Vinni Toppi	Prepare/Review Flash Report for Period Ending	Discuss waterfall updates with M Jobe; review prior analysis and discuss questions/open items	0.4	995	398.00
07/28/23	Molly Jobe	Prepare/Review Flash Report for Period Ending	General communication with V Toppi regarding waterfall analysis updates.	0.1	875	87.50
		Prepare/Review Flash Report for Period Ending Total		1.1		1,010.50
07/12/23	Molly Jobe	Review/Analyze Budget	Draft update to AFS team and K Clancy (CR) regarding updates from RPA.	0.3	875	262.50
07/20/23	Paula Lourenco	Review/Analyze Budget	Review/analysis and calc of professionals' fees through January 19, 2023; emails to/from partner re: same.	0.8	300	240.00
07/31/23	Kevin Clancy	Review/Analyze Budget	Review correspondence re: open questions on cash; sources and uses(.4); discuss with staff(.4).	0.8	995	796.00
07/31/23	Molly Jobe	Review/Analyze Budget	Attend meeting with V Toppi (CR) and K Clancy (CR) regarding cash balance, claims and waterfall analysis.	0.4	875	350.00
07/31/23	Vinni Toppi	Review/Analyze Budget	Call with M. Jobe and K. Clancy re: current cash position and updates to waterfall	0.4	995	398.00
8/3/2023	Molly Jobe	Review/Analyze Budget	Draft communication to RPA and C Brault regarding disbursement, cash review and open questions for post-ED waterfall.	0.3	875	262.50
8/3/2023	Paula Lourenco	Review/Analyze Budget	Emails from/to partner; review/analysis and calc of professionals' fees through July 31, 2023; emails to/from partner, counsel's office (AF) re: same.	0.9	300	270.00
8/4/2023	Molly Jobe	Review/Analyze Budget	Draft post-ED waterfall.	0.6	875	525.00
08/07/23	Molly Jobe	Review/Analyze Budget	Follow-ups with RPA regarding status of review of post-ED waterfall.	0.2	875	175.00

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Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
08/07/23	Paula Lourenco	Review/Analyze Budget	Emails from/to M Jobe and partner re: professionals' fees; review/analysis and prepared fee schedule for MTD August 2023.	0.3	300	90.00
08/08/23	Kevin Clancy	Review/Analyze Budget	Review sources and uses schedule; transaction docs.	0.7	995	696.50
08/08/23	Molly Jobe	Review/Analyze Budget	Review and verify calculations in final post-ED sources and uses from RPA.	0.2	875	175.00
		Review/Analyze Budget Total		5.9		4,240.50
		Grand Total		70.1		41,771.50

WINC, INC., et al. CohnReznick LLP and CohnReznick Capital Markets Securities, LLC FIRST AND FINAL FEE APPLICATION - INTERIM PERIOD June 1, 2023 through and including August 8, 2023 Summary of Professional and Paraprofessional Timekeepers By Activity Code Category					
Name	Position	Activity Code Category	Hours	Rates*	Fee
Molly Jobe	Director	Analyze Assets and Liabilities	0.40	875	350.00
		Activity Subtotal:			\$ 350.00
Molly Jobe	Director	Analyze/Reconcile Claims	0.30	875	262.50
		Activity Subtotal:			\$ 262.50
Kevin Clancy	Partner	Case Administration	2.90	995	2,885.50
Molly Jobe	Director	Case Administration	1.10	875	962.50
Paula Lourenco	Paraprofessional	Case Administration	1.40	300	420.00
		Activity Subtotal:			\$ 4,268.00
Paula Lourenco	Paraprofessional	Document Review/Index	20.00	300	6,000.00
		Activity Subtotal:			\$ 6,000.00
Kevin Clancy	Partner	Evaluate Sale of Debtors' Assets/Liquidation	2.20	995	2,189.00
Vinni Toppi	Partner	Evaluate Sale of Debtors' Assets/Liquidation	0.90	995	895.50
Molly Jobe	Director	Evaluate Sale of Debtors' Assets/Liquidation	1.90	875	1,662.50
		Activity Subtotal:			\$ 4,747.00
Kevin Clancy	Partner	General Telephone Conference	2.60	995	2,587.00
Molly Jobe	Director	General Telephone Conference	1.90	875	1,662.50
		Activity Subtotal:			\$ 4,249.50
Kevin Clancy	Partner	Monthly and Interim Fee Applications	1.20	995	1,194.00
Paula Lourenco	Paraprofessional	Monthly and Interim Fee Applications	12.60	300	3,780.00
		Activity Subtotal:			\$ 4,974.00
Kevin Clancy	Partner	Operating Reports/Results	0.30	995	298.50
Molly Jobe	Director	Operating Reports/Results	2.40	875	2,100.00
		Activity Subtotal:			\$ 2,398.50
Kevin Clancy	Partner	Plan and Disclosure Statement	4.30	995	4,278.50
Vinni Toppi	Partner	Plan and Disclosure Statement	0.60	995	597.00
Molly Jobe	Director	Plan and Disclosure Statement	0.70	875	612.50
		Activity Subtotal:			\$ 5,488.00
Kevin Clancy	Partner	Prepare/Review Cashflow Projections	0.90	995	895.50
Molly Jobe	Director	Prepare/Review Cashflow Projections	1.00	875	875.00
Lydia Swonke	Senior Associate	Prepare/Review Cashflow Projections	3.50	575	2,012.50
		Activity Subtotal:			\$ 3,783.00
Vinni Toppi	Partner	Prepare/Review Flash Report for Period Ending	0.40	995	398.00
Molly Jobe	Director	Prepare/Review Flash Report for Period Ending	0.70	875	612.50
		Activity Subtotal:			\$ 1,010.50
Kevin Clancy	Partner	Review/Analyze Budget	1.50	995	1,492.50

WINC, INC., et al. CohnReznick LLP and CohnReznick Capital Markets Securities, LLC FIRST AND FINAL FEE APPLICATION - INTERIM PERIOD <u>June 1, 2023 through and including August 8, 2023</u> Summary of Professional and Paraprofessional Timekeepers By Activity Code Category					
Vinni Toppi	Partner	Review/Analyze Budget	0.40	995	398.00
Molly Jobe	Director	Review/Analyze Budget	2.00	875	1,750.00
Paula Lourenco	Paraprofessional	Review/Analyze Budget	2.00	300	600.00
		Activity Subtotal:			\$ 4,240.50
Grand Total			70.10		\$ 41,771.50
*As an accommodation to the Committee, the normal billing rates for CohnReznick LLP and for CohnReznick Capital Markets Securities, LLC are capped at a blended rate of \$675 per hour.					